

# THE WILMINGTON JOURNAL.

WILMINGTON, N. C., MAY 19, 1866.

Jefferson Davis.

We publish on the first page the indictment found by Underwood's Grand Jury against President Jefferson Davis. It is, says the *Richmond Times*, we believe an exact transcript of the form copied from Chitty by Wharton in his "Precedents of Indictments," and its various impositions will strike every lawyer with amazement. We cannot think that it is the purpose of the Government to go to trial upon such an indictment; nor can we believe it was drawn by eminent counsel and sent to the District Attorney at Norfolk.

With the assistance of able counsel, if the horrible crime of a "packed jury" is not attempted, we do not entertain a doubt of the acquittal of the unfortunate and distinguished statesman now confined at Fortress Monroe.

The Riots at the South.

That very consistent Republican journal, the *New York Evening Post*, devotes an article to a vindication of the great mass of the Southern people from the responsibility for the exceptional cases of wrong and violence which sometimes occur within our limits. It reminds its readers that the destruction of colored churches in Memphis had its parallel in the destruction of the Colored Orphan Asylum in New York, and that it is no more an argument against the Southern States than the New York riot was against the Northern States. It also quotes the unanimous condemnation of such conduct by the Memphis papers. The *Post* then refers to the legislation in the South for the protection of the colored race; to the fact that, in any prominent city in the Southern States, outrages upon the colored people are made public and freely condemned, and that in some parts of the South the white citizens are beginning to support and encourage colored schools.

The paper in question disclaims any intention to palliate riotous and lawless conduct; but does not think it either fair or wise that the whole Southern people should be held responsible in Northern presses, for such occurrences; and especially deprecates the handle made of the Memphis riot, by the Republican press, as another proof of the unfitness of the Southern people to take part in the Government, and of their inevitable hostility to justice, liberty and Union. This kind of argument and insinuation, says the *Post*, is of a piece with the petty spirit which finds fault with Southern men for honoring their dead. In reply to the criticisms of the press upon what they sneeringly designate as "Richmond loyalty," because the papers of that city urged the recognition of the anniversary of the death of STONEWALL JACKSON, and the decoration of the graves of the Confederate soldiers with flowers, asks do they "expect Richmond to curse or to despise Stonewall Jackson?" or the Virginians to dishonor their own dead, their relatives and friends? What is gained by fault-finding in such matters? It does not improve the loyalty or increase the good will of the Southern people. What we have a right to demand is that they shall obey the laws, respect our rights and those of all men of whatever color, and conduct themselves peaceably.

Dr. J. W. Greenhow.

We are pained to learn of the death of Dr. J. W. Greenhow, which occurred at Chapel Hill on the night of the 12th instant. The Doctor has been in wretched health for several months, and the announcement of his death is hardly unexpected.

Dr. Greenhow was a Surgeon in the United States Navy, but resigned his commission upon the secession of the South, and allied his fortunes with his section, receiving a similar position in the Confederate Navy. He was stationed at this port during the war, and by his efficiency and urbanity, attached himself very closely to many of our citizens. Those of our people who were in the city during the prevalence of the terrible epidemic of 1862, which decimated our remaining population, will never forget the unceasing and skillful labors of Dr. Greenhow. Not a few of our citizens are now in the enjoyment of full health and vigor, who, under the providence of God, owe it to the untiring attention of him whose exhaustive labors then have proved too much for his not very strong constitution.

He leaves a family, who were entirely dependent upon him. May He who tempers the wind to the storm lamb, provide for the widow and the orphans.

The Raleigh Progress.

The Raleigh Progress of the 15th inst. contains the valedictory of Mr. J. L. Pennington and the salutatory of Messrs. Henry E. Orr and J. J. Guthrie, Jr. who succeeded him as Editors and Proprietors of that paper.

We have long regarded the *Progress* as one of the best newspapers in the State, but its influence was injured by the radicalism of Mr. Pennington, who was one of those Editors in this State who "fired the Southern heart," donned the Confederate gray and remained in service as long as it was not dangerous, and immediately after the surrender, began to denounce rebels and traitors with all the nonchalance and interested eagerness of new-born "loyalty."

Its new editors are men of entirely different character, and we have frequently been assured that the *Progress* owed much of its freshness and vigor to the intelligent labors of Capt. H. E. Orr, who has now become its senior editor, and who has been editorially connected with the paper since the surrender of Gen. Lee, of whose army he was an efficient officer.

Mr. Guthrie is the son of Capt. J. J. Guthrie, well and favorably known to our people as a gallant and useful officer of the Confederate Navy.

We extend to these gentlemen our best wishes for their success, and have no doubt, that under their management the *Progress* will deservedly become one of the most popular dailies in the State.

The Income Tax.

In order that our readers may be correctly advised of requirements made upon them by the Internal Revenue law, in relation to incomes, we lay before them to-day the following valuable and pertinent condensation of a law which affects alike all who are in receipt of incomes, North or South:

"It should be remembered by tax payers that the 1st of May was the time fixed by the Internal Revenue law for the return of schedules of incomes to the Assistant Assessors. The amended law of March 3, 1865, is still in force, and it is officially announced that the assessment of this year will be made in accordance with its provisions, regardless of any action of Congress on the new tax bill just reported to the House. The Senate refuses to concur in the House resolution providing for an extension of time for two months, in order to permit the new law to go into effect. Tax payers, therefore, were required

to furnish their schedules to the Assistant Assessors in their respective districts on or before May first. The Assessor is under no legal obligation to send blank forms; he may do so as an act of courtesy, but it is the business of tax payers to find his office, obtain the blanks, fill them up and return them. In case of neglect or refusal, the Assessors are empowered to make the return and to add a penalty of twenty-five per cent., or, in case of fraud, to add one hundred per cent. to the amount ascertained to be due.

"The duties on incomes are payable within sixty days after the return of the schedule to the Assessor; that is, on or before the 30th day of June. The income must be reckoned for the year ending December 31, 1865, and the tax is 5 per cent. on all sums between \$800 and \$5,000, and 10 per cent. on the excess over \$5,000. The deductions permitted are: 1. The sum of \$800 from all incomes; 2. All national, State, county and municipal taxes paid within the year (including the income tax paid last summer); 3. The amount paid for rent, or the rental value of any homestead occupied by the tax-payer or his family, in his own right or the right of his wife; 4. The amount paid for usual or ordinary repairs, taking the average of the preceding five years. These are all the deductions that can be made.

"The income tax is a lien upon property if not paid within the time fixed by law, and the collectors are invested with full powers to take legal proceedings for distraint and collection. The proper observance of the time and manner of payment will therefore save the tax-payer much trouble."

The foregoing we copy from the *New York Post*. It is well for our people to note that if their income tax is not paid within the time fixed by law, the Collectors are invested with full powers for distraint and collection.

The Veto Message.

President Johnson deserves our thanks for again "seeking to protect, by the veto power, the rights of the people of this Union against the wicked and revolutionary acts of a few malignant and mischievous men." The veto message which we publish to-day is like the other messages of ANDREW JOHNSON, clear, plain and forcible. The object of the Radicals in passing the bill to transform the Territory of Colorado into a State is but a continuance of their display of utter contempt for the Constitution in their efforts to control the Government, for which end they have already so often outraged equity and justice. The President clearly shows that Colorado is not in a condition to exercise the functions of a sovereign state with advantage to the people of that Territory, or with justice to the country generally.

Possibly this utter recklessness of partisan legislation shows the conscious inability of the Radicals to control Congress over and above the Executive veto in other important unconstitutional measures contemplated by the disunionists of that body, in their headlong programme to control the next presidential election.

In what striking contrast is this attempt to give representation to this "vast wilderness," when eleven States are denied it. "What is most conclusive," says the *National Intelligencer*, "is its striking antagonism to the repulsive and utterly indefensible idea, that when eleven States, with many millions of white population, are excluded from representation in Congress, the trifling population of thirty thousand in some other line of latitude shall have power in one branch of Congress equal to a State having three millions of white people."

Chief Justice Chase and the Trial of Jefferson Davis.

We stated in an article a day or two since in reference to the trial of Ex-President Jefferson Davis, that Chief Justice Chase had shown an evident disposition not to preside at the trial. We had seen it stated that possibly his position as a lawyer and a politician previous to the war might be quoted against him as a Judge, as he was considered as thorough a believer in and teacher of the most ultra States rights doctrines as Mr. Davis himself. In confirmation of this fact, the Cincinnati *Enquirer* of a late date furnishes some very interesting proofs which we collate from the Richmond Dispatch. The evidence was brought out as follows:

The Cincinnati Commercial was formerly the organ of Judge Chase, but declined to follow him into the Radical camp, and now sustains President Johnson. One of its correspondents, who is declared to be "a gentleman well known as one of the leading and most talented Republicans" in Ohio, has volunteered to assist the Commercial and has supplied it with evidence from the record to convict Judge Chase of gross inconsistency, not to say hypocrisy. We quote from the letter of this distinguished Republican the following statements:

"The true reason of the persistent efforts of certain politicians of the Radical school to prevent the trial of Jefferson Davis before a civil tribunal, is that such a trial would make patent to the public the fact that in regard to the decision of State rights upon which Jefferson Davis justified action and was against coercion by the General Government, they stand by their previous record and expressed opinions, on identical issues, together with Greeley, it is known, advised President Lincoln to let the laws of the State go rather than resort to armed coercion, which was in violation of the State rights theory he had preached all his life, from the case of Jones vs. Van Zant, in McLean's reports in 1842, to the case of Ex-President Lincoln, in 1860, reported in Ninth Ohio State Reports, when, as a judge of Ohio, he prosecuted a writ of habeas corpus to release prisoners convicted of a violation of the fugitive slave law. The Cincinnati Commercial, in its issue of the 10th inst., sustains by the decision of the Supreme Court of the United States, in its case of 1857, in a collision with the General Government."

To understand fully why the Chief Justice touches the subject of Davis's trial so gingerly, it is well to examine his record as Governor of Ohio in the Oberlin cases. The writ of habeas corpus had been made returnable before the judges at Columbus on the 25th of May, 1859. The day previous, May 24, an immense convention assembled at Cleveland, where a portion of the prisoners were confined in jail.

After describing the meeting, this "most talented Republican" (we like to cite good authority) proceeds to quote from a speech made to the crowd by Mr. Chase, who was then Governor of Ohio, as published the next day in the Cleveland Herald. Mr. Chase said:

"I do not wish to say, nor is it proper for you to say, that the decision of our court should be in the case. That is left to the court themselves to determine; it is a matter between them, the people, and God. I will only say that I have frequently said before, that as long as the State of Ohio remains as a sovereign, and so long as I am Chief Executive, the process of her courts shall be executed. The writ became returnable before the judges at Columbus, not a day ago, and I am not a little surprised or surprised, but so long as I represent the sovereignty of our State I will see that the process of our State courts shall not be in vain. When I am called upon to do it, I will do it. [Immense applause.] In conclusion, I have said that I was willing to live by and to die by the law. I am now willing to do so."

This speech was, of course, censured by those persons who were in favor of executing the fugitive slave law. To which censures the Ohio State Journal, published at Columbus, and speaking in behalf of Governor Chase, replied as follows: "The process of the United States courts must not be executed as Executive of the State of Ohio, viz: To see the judgment of the Supreme Court executed. We have no doubt he will make good his word whenever the occasion may offer, and in whatever shape that occasion may present itself."

But if a collision is to take place, we can say with our co-temporary, let it come—and was to be to those who have forced it upon the outraged people of Ohio.

"Such were the means," continues our talented Republican, "taken to entice the people up to backing Governor Chase in a contemplated armed resistance to the Federal Government, in regard to the execution of a law that had been held to be constitutional by every department of the Government from its organization, and the Governor (Mr. Chase) repeatedly declared, in conversation to a former law partner of Chief Justice Swan, and other prominent citizens of Columbus, Ohio, that he would, if necessary, resist the Federal Government by force if the court refused the prisoners. Colonel Carrington, now of the Eighth Infantry, the then Adjutant-General of the State, if examined under oath, would doubtless make some rich revelations as to the collection of arms and intention of holding the militia in readiness."

These revelations furnish a sufficient reason why Mr. Chase should dislike to preside at the trial of Mr. Davis. They prove that Mr. Chase was so firm a believer in the reserved rights of the States, that he declared himself repeatedly as ready to go to war to sustain Ohio in them.

Disabled Soldiers.

Those interested have not had a clear understanding of the resolutions passed by the Legislature for the benefit of the disabled soldiers. We learn from the Raleigh Sentinel that the Governor has entered into a contract with the Jewett Manufacturing Company, for supplying the maimed soldiers of the State with artificial limbs. The Company are about establishing an agency in Raleigh for the manufacture of these limbs. We have heretofore announced that Governor Worth has appointed Maj. L. Garland Ryan, of Chapel Hill, to distribute the artificial limbs throughout the State.

It will be seen that these resolutions contemplate aid, not only to the soldiers themselves, but to their destitute and dependent families. The proposition does credit not only to the heart of its author, Judge Manly, but gives substantial evidence of the generosity and humanity of the State, and a feeble acknowledgment of the debt of gratitude to those who have been maimed in her defence, and themselves and families impoverished thereby.

It is to be hoped that the Chairmen of the County Courts will not be backward in transmitting, by the time designated, the information called for. We have heretofore published the resolutions, but re-publish them for the benefit of such as may have forgotten their provisions:

RESOLUTIONS IN FAVOR OF CERTAIN DISABLED SOLDIERS. Resolved, That the chairmen of each county court of this State, a majority of justices being present, are hereby authorized to levy and collect, as taxes, such amounts of money as may by them be deemed necessary for the relief of the destitute families of the soldiers of their respective counties; said money to be distributed under the direction of said court; and on or about the 15th day of October, in the year of our Lord 1865, to forward to the Governor of the State, on or before the 1st day of December next, a concise statement of the names and number of disabled soldiers who are citizens of their respective counties, showing the number of those who have lost limbs, and the names of those who are dependent on those who have died, with such other facts as may be deemed necessary in investigating their claims to State aid; and the Governor shall report the same to the General Assembly at its next session. (Revised the 10th day of March, A. D., 1865.)

"Is Honesty the Best Policy?"

It was contended before the war, that the South paid the Federal Taxes. If the following exhibit of the gold watches listed for taxation in the Northern States is a fair illustration of the honesty with which property is listed at the North, we may well expect that the South, even in her impoverished condition, denied representation, and unrecognized as equals in the Union, will have to bear much more than her fair share of the burdens of the government. The old copy-plate axiom "Honesty is the best Policy," seems to be entirely discarded by the prosperous North, we suppose from an honest difference of opinion in reference to what old fogies regarded as a truism. The Journal of Commerce may well ask, What has become of all the Gold Watches at the North? If the question was asked what had become of these glittering time-pieces at the South, the question would be easy of solution. Many even which did not fall into the hands of relentless "bummers," were sent North close upon the heels of the surrender of the Confederate armies, to be sold in order to purchase bread.

We, however, venture the assertion, that when such articles are listed here, that the eleven unrepresented Southern States, with a larger number of their gold watches stolen from them and carried North, than are shown in the whole list of those returned for taxation in the thirty-two States and Territories now represented in Congress, and claiming, par excellence, to be the United States, will exhibit not so great an impoverishment in this particular respect, and we think that the taxpayer will find as many gold watches in the city of Wilmington, alone, as these "adversers were able to discover in all the New England States, including that moral and political Hub of the Universe—Boston.

We commend the following article and official figures from the Journal of Commerce to the attention of our readers:

"The question, 'What becomes of all the pins?' now sinks into insignificance beside another inquiry of more urgent moment, 'What has become of all the gold watches?' This country has been famous for these little time-pieces. Not a well-to-do gentleman in any part of the land but has his gold watch; and it is not only a daily article, but an even braver one, and even braver because they were eager to possess the coveted treasure, and could not wait for it until they came to man's estate. But unfortunately for the happy owners of these elegant articles, the eye of the greedy tax-gatherer was caught by their glitter, and they were to be watched in worth less than one hundred dollars, was to be charged one dollar, and when valued at over one hundred dollars, was to pay two dollars tax per annum. At this price none of the valuable gold watches, a large part of the gold watches in many States disappeared from record. The sudden vanishing of so much valuable property, and the matter of public concern, and we desire to direct toward it the attention of all who are interested, in the hope of obtaining some explanation of the remarkable phenomenon. The following, from the latest official returns of the Commissioner of Internal Revenue, exhibits the extent of this startling loss, and may partially aid in its recovery."

GOLD WATCHES IN THE UNITED STATES.		
(From the official returns.)		
States and Territories.	Worth less than \$100.	Worth more than \$100.
Maine	6	3
New Hampshire	31	1
Massachusetts	4	9
Rhode Island	—	—
Connecticut	883	201
New York	22,714	4
Pennsylvania	1,136	106
Delaware	—	—
Maryland	883	91
Virginia (West)	167	34
Kentucky	127	25
Tennessee	162	77
Ohio	46	86
Indiana	220	—
Illinois	4	—
Michigan	1	—
Wisconsin	—	—
Iowa	—	—
Minnesota	1,549	320
Missouri	298	—
California	857	211
Oregon	—	—
Nevada	—	—
Colorado	19	2
Sahara	—	—
Utah	—	—
Washington	2	39
New Mexico	—	—
Montana	—	—
Total	8,654	1,242

Thus we have only 7,896 gold watches left, out of all the thousands which were owned before the war; and some States have not a single specimen. Rhode Island, the home of the wealthy Senator Sprague, has not one of the yellow treasures, even of the most inferior description. Connecticut has not one, and her late patriotic Governor, Chase, has not one. And Wisconsin? Iowa? Minnesota? And the other blanks? Alas! we have no answer. Vermont has two, but they are worth less than one hundred dollars—

Only two gold watches of any description in all Vermont! And in Maine there is one. Who is the fortunate man? Will not some Historical Society in that beneficent Commonwealth give to the name of this fortunate gentleman who still retains this yellow time-piece? Strange to say, Missouri heads the list and has been the least "spoiled" by the threatening tax-gatherer.

CUMBERLAND SUPERIOR COURT.—The Fayetteville News of the 15th inst. says:

Superior Court is in session this week, his Hon. Judge Buxton presiding. N. McKay, Esq., of Harnett, Solicitor. We know of no cases of importance besides that of Jno. C. McIlhenny charged by the State with the murder of Wm. Lane. We learn in that case the solicitor will be assisted in the prosecution by Judge Person, and the defence be conducted by Col. Robert Strange. The case will be tried on the 20th inst.

We learn that the trial of the above case has been postponed until the next term of the Superior Court, which meets in Fayetteville in the month of November next.

The Burning of Columbia.

The Columbia (S. C.) correspondent of the New York Post forwards an affidavit made by Wm. B. Nash, "setting forth that he saw the South Carolina depot building burning before General Sherman's army entered the city. He also saw cotton burning, and saw corpses of persons killed by explosions at the depot."

Commenting on this act of a nameless scribbler, and this affidavit of an unknown person, to contradict the statements of Wade Hampton, the New York News says that "there is not in all America an intelligent and unprejudiced man or woman who will not believe Wade Hampton's declaration, whatever it may be, though it should be controverted by the sworn statement of every pensioner of the Freedmen's Bureau, and confirmed by the endorsement of every radical in America."

The Case of Willis P. Moore, of Robeson.

We have been favored with a copy of the findings and acquittal of Mr. Willis P. Moore, who, it will be remembered, was arraigned before a Military Commission in this city in March last. The findings of the Commission in this case will be gratifying to our people.

The official order is as follows:

HEADQUARTERS DEPARTMENT OF NORTH CAROLINA, Raleigh, North Carolina, May 5, 1866. GENERAL ORDER MILITARY.

1. Before Military Commission which convened at Wilmington, North Carolina, March 20, 1866, pursuant to Special Orders No. 4, dated Headquarters, Department of North Carolina, Raleigh, North Carolina, January 1866, and of which Captain Charles Whitney, 37th U. S. C. T., is President, was arraigned and tried Willis P. Moore, of Robeson County, North Carolina.

Charge.—Murder—Specification.—That Willis P. Moore, citizen of Robeson County, State of North Carolina, on or about the 16th day of October, in the year of our Lord 1865, feloniously, wilfully, and of his malice aforethought, did kill and murder one Wesley Moore, a colored citizen of North Carolina, Raleigh, North Carolina, a soldier of the United States Army, and of the 37th U. S. C. T., and of the evidence adduced, finds the accused, Willis P. Moore, of the specification to the charge—"Guilty," except the words "feloniously, wilfully, and of his malice aforethought," which he acquits; but attaches no criminality to the charge—"Not guilty."

Of the charge—"Not guilty," before acquittal the prisoner, Willis P. Moore, a citizen of Robeson County, North Carolina.

2. The proceedings, findings and acquittal in the foregoing case of Willis P. Moore, are approved and confirmed. The prisoner will be released from confinement. By order of Brevet Major General H. E. H. Official: J. A. CAMPBELL, Assistant Adjutant General. JAMES ANDERSON, Lt. A. D. C. & Act. A. G.

National Banks.

The Comptroller of the Treasury in reply to interrogatories, says: "I consider 'depositing money by National Banks with private bankers, bearing interest and payable on call,' a violation of the twenty-ninth section of the currency act, when such deposit exceeds one-tenth part of the capital of the bank making such deposit. We mention this decision only as a matter of general information. National Banks in this State find other uses for their money than depositing them with private banks, and private bankers have as little use for them.

For the Journal.

NORTH CAROLINA, May, 1866.

MESSRS. ENGLEHARD & CO.: Sirs, After looking over a reply from you for a considerable time, I have at last concluded that you do not intend, and I now set myself to give you a lecture in my own way.

As it is characteristic of a good Union liver to defend the laws an acheson by his country from political speculations, it alone will be the theme of this letter. The State Rights bill, one of the late laws passed by our able congressmen in Washington, is a glorious institution; we are to be so grateful to Mr. Stevens & Co. for their disinterested kindness in being so equal with the wiggles, who are our superior in intellect, energy, and everything that is honorable and good. I think we are to offer up resolutions to thank the U. S. for so doing.

And, Messrs. Editors, when can we repay so great a debt for a grant to our Northern friends, as we are, for suppress the rebellion in which we have just been engaged? We cannot in words say when; but I think at the rates of the eternal revenue, and other taxes, sum up there insubstantial pockets out to be filled in a short time.

If the rebellion had not been suppressed we would have been denied the exquisite pleasure of having nigger burros; and they are such elegant furniture, no person should be without them. I have never yet had, nor seen one; but I suppose they will be sent to me in a short time. I do hope the Northern kinsmen thinkers to be so considerate as to sell sum up them to us ex-rebels, and if we cannot raise funds enough on cotton to pay for them, we will ship a cargo of niggers unbeknown to them, down to Cuba, by our Northern friends, who will there dispose of them for half the cash required.

And, Sirs, if we were not in the Union, the niggers would not have horses to coplane up been stolen to the agents of these burros, who are almost indispensable in such cases. Again, "Union is strength," and we are to be so grateful to Mr. Stevens & Co. for their disinterested kindness in being so equal with the wiggles, who are our superior in intellect, energy, and everything that is honorable and good. I think we are to offer up resolutions to thank the U. S. for so doing.

Thus, Messrs. Editors, we are not a holiday kinsmen for returned nigger soldiers, as they are often found suspended in some remote region in the woods; and I have heard of two fit out each killed the other, which shows the demoralizing influences of war-life. The cause of this sociable is supposed to be in our life, that it seems to me after fact in rebel batteries as they did, they would cling to life, as man clings to wife.

I presume I would be considered by sum, as a misology person, but as literary characters speak and write whatever their opinion dictates, no one will trouble him or herself with such a short; and as these are freedom times the *Habes Corpus* writ would be suspended with, were I one, which is ironical to say.

Messrs. Editors, I ask with the universal voice of the ex-rebels: what will be done with the kinky, leeks? Only a short time will reveal to us the whole of the matter, and we will be so grateful to Mr. Stevens & Co. for their disinterested kindness in being so equal with the wiggles, who are our superior in intellect, energy, and everything that is honorable and good. I think we are to offer up resolutions to thank the U. S. for so doing.

As Editors do not appreciate long letters, I will 4thwith cut this off; hopin to receive a speedy response I am ever,

Your respectful friend,

NED GRABS. P. S. Since riting the above, I have heard of a nigger leusing his burro; I hope I will be so successful as to find it; if so, it will be no constitutional for him to cum after it, as sum katasrophe might befall him. Yours, N. G.

The Notes of National Banks.—Liability of Government.

The following letter and the decisions it contains is peculiarly interesting at this time, when the public is turning a suspicious eye upon the national banks and all that relates to them:

"TREASURY OF THE UNITED STATES," WASHINGTON, May 16, 1866.

"DEAR SIR: Your letter of the 10th inst. has just now been received.

"You ask to what extent the Government is liable for the redemption of the notes of the national banks.

"I answer to the full nominal face value of every note issued by the Comptroller of the Currency to a bank, and by the bank put into circulation.

"You ask, 'Should the bank deposit with the United States Treasurer to secure the circulating notes with the banks depositing them?' I answer, 'No, because the redemption of the notes of the bank, by reason of the decline of the securities deposited, is the Government bound to redeem the notes at par.' The 47th section of the national currency act not only gives the right to forfeit all the securities held for any deficiency, but the Government has a first and paramount lien upon all the assets of a defaulting bank. I therefore answer this question affirmatively.

"You ask again, 'Could the absolute failing of a national bank impair the value of the circulating notes of the bank making such failure?' I answer, 'No. On the contrary, the notes of a national bank that has failed are rather better than those of a bank in good standing, if away from the business marts or commercial centres of the country; for the reason that the Treasurer of the United States becomes the cashier of such defaulting bank, and will, through his assistants and all other Government officers, redeem such circulation."

"You ask fourth, 'Are the notes of the United States Treasury, beyond the fact of their being legal tenders, a greater security to the holders than the currency of the national banks?'"

"The United States legal-tender notes afford no greater security to the holder than the notes of national banks. The only real difference between the two is that while the latter are only a legal-tender from and to the Government, the former are such legal-tender from and to all parties, whether corporations, individuals or individuals."

"Very respectfully yours, F. E. SPINER, Treasurer, Daniel, E. Daniel, Cashier Merchants' National Bank, Memphis, Tennessee."

AN IMPORTANT ACT. An Act to Extend the Time Allowed to Widows to Enter their Discent to the Last Will and Testament of their Husbands.

Be it enacted by the General Assembly of the State of North Carolina, and it is hereby enacted by the authority of the same, That the time allowed to the widow of a testator to enter her dissent to the last will and testament of her husband, who has died, shall be extended to the first day of January, one thousand eight hundred and sixty-two, and before the first day of May, one thousand eight hundred and sixty-two, whose estate has not been sold, be and they are hereby allowed, six months from and after the ratification of this act, to enter their dissent to the last will and testament of their husband, as provided in the foregoing section, she shall be entitled to the same rights of dower as if her husband had died intestate: Provided, That no widow shall be entitled to the provisions of this act, if the estate of her husband has been finally settled.

And it is further enacted, That this act shall take effect and be in force from and after the ratification of this act, and be published in the official gazette of the State.

Approved this 22d day of February, A. D., 1866. Speaker of the House of Commons, S. F. PHILLIPS, THOMAS SETTLE, Speaker of the Senate.

THE HABES CORPUS ACT. Provisions of the Bill As Approved by the President.

The President having approved the bill passed by Congress amending an act relating to the habeas corpus, and regulating judicial proceedings in certain cases, and approved in March, 1863, it is therefore a law.

It provides that every seizure, arrest or imprisonment made, or any acts done, or omitted to be done, during the rebellion by an officer or person under and by virtue of any order, written or verbal, general or special, issued by the President or Secretary of War, or by any military officer of the United States holding the command of the department, district or place, wherein such seizure, search, arrest or imprisonment was made, done or omitted to be done, either by the person or officer to whom the order was addressed, or for whom it was intended, or by any other person aiding or assisting him therein, shall be held and are hereby declared to come within the purview of the fourth and fifth sections of the said act of March 3, 1863, for all the purposes of defense, transfer, appeal or limitation provided therein. But no such order shall be in force of this act or the act to which this is an amendment be a defense to any suit or action for any act done or omitted to be done after the passage of this act. When the said order is in writing, it shall be sufficient to produce an evidence of the original, with proof of its authenticity, or a certified copy of the same; or if sent by telegraph, the production of the telegram purporting to emanate from such military officer shall be prima facie evidence of its authenticity; or if the original of such order or telegram is lost or cannot be produced, secondary evidence thereof shall be admissible as in other cases. The right of removal from the State court into the Circuit Court of the United States may be exercised after the appearance of the defendant and the filing of his plea or other pleading, and such removal shall be made by the court subsequent to the term when the appearance is entered, and before a jury is empaneled to try the same. But nothing herein contained shall be held to abridge the right of such removal after final judgment in the State court, nor shall it be necessary in the State court to transfer or give surety for the filing of copies of the United States Circuit Court. But on the filing of the petitions, verified as provided in said fifth section, the further proceedings in the State court shall cease, and not be resumed until a certificate, under the seal of the said Circuit Court, of the United States, stating that the petitioner has failed to file copies in the said Circuit Court at the next term is produced.